

February 20, 2007

Date of Deposit

Gustavo Siller, Jr., Reg.: 32,305

Name of applicant, assignee or
Registered Representative

/Gustavo Siller, Jr./

Signature

February 20, 2007

Date of Signature

Our Case No. 9281-4755
Client Reference No. N US03022

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Serial No. 10/797,794

Filing Date: March 10, 2004

For: THIN FILM MAGNETIC HEAD HAVING
TOROIDAL COIL AND MANUFACTURING
METHOD OF THE SAME

Examiner: W.J. Klimowicz

Art Unit: 2627

RESPONSE TO OFFICE ACTION DATED OCTOBER 17, 2006

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office communication dated October 17, 2006.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.